--- 8 Cigarettes - “Imperial Tobacco”, Montreal - [6-10D] - 1932-1940 ---

“Imperial Tobacco”, Montreal, had been producing an eight cigarette package prior to 1932, using the imperforate “Series of 1919” stamp. When the 1932 Budget decreased the excise duty on *small* cigarettes to $ 4.00 from $ 6.00 per thousand, “Imperial Tobacco” increased this package size to nine cigarettes, while the eight cigarette size was shifted to their newly acquired affiliate “Tuckett Tobacco”, Hamilton, Ontario, where it continued in production into 1939.

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand (an increase of 1¢ per ten cigarettes) the manufacturers, attempting to maintain an unchanged price on their brands, decreased package sizes by one cigarette per pack of ten, and the pre-war 10¢ pack of ten was reduced to nine cigarettes.

When the next Budget of June 1940 increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand (simultaneously reducing the maximum weight of *small cigarettes* to 2½ pounds per thousand) the manufacturers responded by again reducing their package sizes by one cigarette per pack of ten, thus from nine to eight, and “Imperial Tobacco” re-introduced the pack of eight cigarettes retailing at 10¢ for sale *across Canada* (except in Quebec).

The Province of Quebec on July 1st 1940, abolishing all previous municipal and provincial tobacco taxes, imposed a 10% tobacco tax on all items selling at or in excess of 10¢ (with any fraction of a tax-cent counting as a whole cent). This increased the price of eight cigarettes sold in Quebec to 11¢, and to quiet complaints and to keep the price at an even 10¢, the manufacturers early in 1941 introduced a pack of seven cigarettes - to be sold in the *Province of Quebec.*

--- “Imperial Tobacco” - the Eight Cigarette Provisionals for the July 1940 Budget ---

In July 1940, while awaiting the production of the eight cigarette Series “C” definitive, “Imperial Tobacco” used a wide variety of old issues, and company overprints, all coded **AKC / 6-10D**. Used only in July 1940, these eight cigarette *company overprints* probably came from *stock-on-hand* in Imperial’s vault.

★**RC-274** - 8 cigarettes, imperf, “Series of 1919”, coded **AKC / 6-10D** in July 1940

★**RC-268** - **8** on 7 cigarettes, “Series of 1915”, coded **AKC / 6-10D** in July 1940

The overprint on **RC-268** was deliberately *inverted* to blank the top values. This always occurs oriented as shown above.

★**RC-430** - **8** on 9 cigarettes, imperf, coded **AKC / 6-10D** in July 1940

★**RC-431** - **8** on 10 cigarettes, imperf, coded **AKC / 6-10D** in July 1940

★**RC-432** - **8** on 12 cigarettes, imperf, coded **AKC / 6-10D** in July 1940

It is impossible to determine the *order of use* of these Imperial Tobacco overprints (all code dated **AKC / 6-10D** for July 1940) without a search of the old records at Imperial Tobacco - if such exist today.

--- BABN black Gothic 5 mm. overprint of RC-379 - as used by “Imperial Tobacco” - July 1940 ---

When the Budget of June 23rd 1940 increased the excise duty from $ 5.00 to $ 6.00 per thousand *small* cigarettes, BABN overprinted their obsolete sheets of the imperforate nine cigarette Series “C’ stamp in black ink with six central horizontally stacked 8 mm. *killer lines*, separating a pair of 5 mm. Gothic **8**’s, and with four stacked horizontal 4 mm. bottom *corner killers* as **RC-463**.

★**RC-463** - **8** on 9 cigarettes, imperf, the BABN 5 mm. Gothic overprint for the June 1940 Budget,
coded **AKC / 6-10D** by “Imperial Tobacco” in July 1940

--- 8 Cigarettes - the definitive Series “C” - as used by “Imperial Tobacco” - 1940-42 ---

The first listed use by “Imperial Tobacco” of the imperforate definitive eight cigarette Series “C” stamp also occurred in July 1940. The hidden letters “B-C” indicate that the die had been approved by Ottawa in 1935, which accounts for the rapid introduction of the eight cigarette printing plate, and its early introduction to service. Note: August 1941 occurs as both **BLC / 6-10D** and as **6-10D / BLC**

--- the cancellation reads horizontally upright - 24 copies to date ---

★**RC-377** - 8 cigarettes, imperf, the definitive Series “C” stamp,
coded **AKC / 6-10D** by “Imperial Tobacco” in July 1940

[★RC-377]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	AKC	BKC	CKC	AKD	BKD	CKD
1941	ALA	BLA	CLA	ALB	BLB	CLB	ALC	BLC	CLC	ALD	BLD	CLD
1942	AMA	BMA	CMA	AMB	BMB	CMB	---	---	---	---	---	---

--- the surcharges for the June 1942 Budget - used by “Imperial Tobacco”, Montreal ---

When the Budget of June 23rd 1942, under the “Special War Measures Act”, imposed an excise tax of 1¢ per five cigarettes, or fraction thereof, “Imperial Tobacco” surcharged their *on-hand* sheets of **RC-377** with a 3½ and 2½ mm. three-line Gothic **2¢ / EXCISE / TAX** as the company provisional **RC-479**.

★**RC-479** - **2¢ / EXCISE / TAX** on 8 cigarettes, Imperial’s 3½ and 2½ mm. Gothic surcharge, used in June / July 1942

At the same time, for general distribution under the June 1942 Budget, BABN surcharged **RC-377** with their 6 and 3 mm. Gothic three-line **2c. / EXCISE / TAX** as **RC-627**.

--- the cancellation reads horizontally upright - 8 copies to date ---

★**RC-627** - **2c. / EXCISE / TAX** on 8 cigarettes, the BABN 6 and 3 mm. Gothic surcharge coded **BMC / 6-10D** in August 1942

[★RC-627]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	BMC	CMC	AMD	BMD	CMD
1943	ANA	BOA	COA	---	---	---	---	---	---	---	---	---

Under the Budget of June 1942, the *eight cigarette pack* would have sold at 12¢ across Canada - while in the Province of Quebec, with their 10% tobacco tax, the ten cigarette pack would have sold at 15¢.

The difficulty in assigning sales areas and prices to the small denominations is caused by the presence of both *premium* and *regular* grade cigarettes. I just doesn’t seem possible to arrange a scenario under the 1942 Budget where this eight cigarette pack would sell at an even 5¢ multiple either *in Quebec* or *across Canada*.

--- Imperial's deep blue 4c. / OO re-surcharge of RC-627 for the March 1943 Budget ---

When the Budget of March 1943 doubled the excise tax, "Imperial Tobacco" re-surcharged *on-hand* sheets of **RC-627** in deep blue ink with a 6½ mm. Gothic **4c.**, plus a 4 x 10 mm. killer slug **OO** as the company provisional **RC-664**.

★**RC-664 - 4c. / OO** over **2c. / EXCISE / TAX**,
pre-coded **COA / 6-10D** in March 1943

★**RC-664 - 4c. / OO** over **2c. / EXCISE / TAX**,
without a date coding

The first illustrated copy had previously been prepared under the 1942 Budget with the black ink code **COA / 6-10D** for use in early March 1943. It was subsequently re-surcharged **4c.** / **OO** in deep blue ink by "Imperial Tobacco", Montreal, for use under the March 3rd 1943 Budget.

The second surcharge was made post-Budget on *in-stock* sheets of **RC-627** by Imperial Tobacco. If the sheets were obtained under the 1943 Budget they would have been given a *one-time* re-surcharge and date cancellation in deep blue ink **4c. / OO / COA / 6-10D**.

The method of collecting excise duty had been changed under the March 1943 Budget, and the company now paid for stamps, requisitioned during the previous month, by the end of the following month. Stamps were no longer purchased *up-front* by the company, and were now supplied *on-demand* by Ottawa. As a consequence there was no longer any reason to prepare *company* surcharges and re-surcharges except as a temporary measure to keep production moving, and Ottawa returned its now obsolete pre-Budget stock to BABN for re-surcharging.

--- BABN's dark blue 4c. re-surcharge of RC-627 for the March 1943 Budget ---

When the Budget of March 1943 doubled the excise tax, BABN surcharged both Ottawa's and their own remaining 1942 sheets of **RC-627** with a central dark blue 6½ mm. *killer* Gothic **4c.** as the BABN provisional **RC-739**. This dark blue BABN re-surcharge comes also in a 5½ mm. version, **RC-739a**, possibly used on the sheets returned from Ottawa. The cancellation also occurs in blue ink as **AOB / 6-10D**. Under the 1943 regulations properly surcharged stamps became available on demand and, with no reason to make company surcharges, Imperial used the remainder of its deep blue surcharging ink making date cancellations.

★**RC-739** - **4c.** over **2c.** / EXCISE / TAX,
the BABN 6½ mm. dark blue re-surcharge,
coded **AOB / 6-10D** in April 1943

★**RC-739a** - **4c.** over **2c.** / EXCISE / TAX,
the BABN 5½ mm. dark blue re-surcharge,
coded **AOB / 6-10D** in April 1943

[★RC-739]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	AOB	---	---	---	---	---	---	---	---
1943	---	---	---	AOB	---	---	---	---	---	---	---	---

Legislation subsequent to the March 1943 Budget forbad the manufacture of cigarette packages smaller than eighteen cigarettes without special permission from the "Special War-time Administrator", and the production of the eight cigarette package ceased. Thus BABN did not prepare a **4c.** / EXCISE / TAX general distribution 6 and 3 mm. surcharge for use under the 1943 Budget.

Was the smaller 5½ mm. re-surcharge made on sheets in stock at "Customs & Excise", Ottawa, and the larger 6½ mm. re-surcharge made on the vault stock at BABN? If so, was the smaller re-surcharge applied to Ottawa's stock by another printer since the application appears to be thinner and lighter in colour? A war was in progress, and undoubtedly BABN was up to its neck in multiple contracts.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 8 cigarettes \ 6-10D],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 17th 2013, JBH